

West Virginia State Income Tax Information

State Abbreviation: WV
State Tax Withholding State Code: 54
Acceptable Exemption Form: WV/IT-104
Basis For Withholding: State Exemptions
Acceptable Exemption Data: 0 (zero), N/ Number of Exemptions
TSP Deferred: Yes
Special Coding: Determine the Total Number Of Allowances Claimed field as follows:
First Position –►N = One Earner/One Job; 0 = Two Earners/Two or More Jobs◄
Second and Third Positions – Enter the number of exemptions claimed. If less than 10, precede with a 0 (zero).
Additional Information None

Withholding Formula ►(Effective Pay Period 20, 2007)◄

1. Subtract the biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) ►(includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions)◄ from the adjusted gross biweekly wages.
3. Add taxable fringe benefits (taxable life insurance, etc.) to the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 27 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 4 to compute the taxable income.
 Exemption Allowance = \$2,000 x Number of Exemptions
6. Apply the taxable income computed in step 5 to the following table to determine the West Virginia annual tax withholding.

Tax Withholding Table ►Optional One Earner/One Job Table (Filing Status N◄)

If the Amount of Taxable Income Is:		The Amount of West Virginia Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$ 0	\$ 10,000	\$ 0	plus	3.0%	\$ 0
10,000	25,000	300	plus	4.0%	10,000
25,000	40,000	900	plus	4.5%	25,000
40,000	60,000	1,575	plus	6.0%	40,000
60,000	and over	2,775	plus	6.5%	60,000

**Two Earner/►Two or More Jobs◄ Table
(Filing Status ►0◄)**

If the Amount of Taxable Income Is:		The Amount of West Virginia Tax Withholding Should Be:		
Over:	But Not Over:			Of Excess Over:
\$ 0	\$ 6,000	\$ 0	plus 3.0%	\$ 0
6,000	15,000	180	plus 4.0%	6,000
15,000	24,000	540	plus 4.5%	15,000
24,000	36,000	945	plus 6.0%	24,000
36,000	and over	1,665	plus 6.5%	36,000

7. Divide the annual West Virginia tax withholding by 27 and round to the nearest dollar to obtain the biweekly West Virginia tax withholding.